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From:

Sent: Friday, February 26, 2010 5:18:47 PM

To:

Cc:

Subject: Your 6110 question

in answer to your questions, IRM 11.3.8 is the relevant provisions for written determinations. 11.3.8.4.1(6) and 11.3.8.4.2(5) seem most relevant.

There is no mandatory review by Counsel of the redactions for 6110 processing of written determinations. After you prepare the SS-8 determination letter, you should then process the public release version.

With respect to the timing issues, it is more important that the taxpayer be given the full amount of time to review any proposed redactions and make any requests for additional deletions, than is the exact timing that the documents are made available for public release. The statutory period provided for the taxpayer to review and ask for additional deletions is 20 days, and if the taxpayer disagrees with the administrative determination on the redactions, 20 days after that to go to tax court. The time period for public release is 75-90 days after issuance, which is more flexible. In addition, the taxpayer can request a delay in release of 90 days, which is granted as a matter of right. Obviously, if the matter goes to court on the redaction issues, that would delay release as well.